DECLARATION AND POWER OF ATTORNEY

Amorney's Docket No. 47513-0100 (253113)

In te Application of: Kotal Embil and Ray Figueroa As a below named inventor, I hereby declare that:

a. t. D. / I. d basell are noming localities 11	My residence, post office address and citizenship are as stated below next to my n inventor (if only one name is listed below) or an original, first and joint inventor (in marter which is claimed and for which a patent is sought on the invention entitled: M Compositions, the specification of which:
	ABUS Brown Co.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above. I do not know and do not believe that the same was ever known or used by others in the United by any amendment referred to above. I do not know and do not believe that the same was ever known or used by others in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention was not in public use or one sate in the United States of America more than one year prior to the date of this application. I understand that I have a duty of contract of sales of America more than one year prior to the date of this application. I understand that I have a duty of early so disclose information which is material to the examination of this application in accordance with Title 37. Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119 (a)-(d) of the foreign application(s) for patent of inventor's certificate disclosing subject matter in common with the above-identified below any foreign application for patent or inventor's certificate disclosing subject matter in common with the above-identified specification and having a filing date before that of the application on which

Ves X Volaim the benefit under Title 35, United States Code, § 119(e) of any United States provisional application(s) liste	(Filling Date)		Application No.)	(516)	1 gaili7)	(.eV noisesilge
9817573.0 GB 12 August 1998 Yes X No	201011 (2)	_	_			
	d batail (a)noiteallegs	Ignoizivong a	eny United States	ed States Code, § 119(e) of :	rder Title 35, Unit	א כושוש נטכ פכטכטנ חש
Filing Date Priority Claimed Under 35 USC \$119	apolleation(s) listed !			·	•	

I hereby claim the benefit under Title 35, United States Code, \$120 of any United States application(s) listed below and, insofar as the subject matter disclosed and claimed in the present application in the manner provided by the first paragraph of Title 35, United States Code \$112. I acknowledge the duty to disclose material information and the first paragraph of Title 35, United States Code \$112. I acknowledge the duty to disclose material information and the first paragraph of Title 37, Code of Pederal Regulations, \$1.56 which became available between the filing date of the prior application:

Status: patented, pending, abandoned

Filing Date

Application Serial No.

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 or the United States Code, and that such willful false statements and the such willful false statements and the such willful false statements and the such willful false statements may jeopardize the validity of the application or any patents issuing thereon.

Patent and Itademark Office connected therewish: Customer Number 23594

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Direct telephone cells at 404-949-3999, to Leona G. Young, Ph.D.

omonti. Sisli 80630. Istanbul, Turkey	Residence and Post Office Address Withhane Sokok No. 40, Bo
Date: FERRUARY 12, 2001	Inventor's signature
Clrlzenzhip: T.C.	Full name of sole of first inventogy Koral Embi

Additional inventors are being named on separately numbered sheets affached hereto.

Attorney Docket No.: 47513-0100 (253113)

Title: Nimesulide Containing Topical Pharmaceutical Compositions

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Full name of second inventor, if any: Ray Figueroa Citizenship: United States of America Inventor's signature Date: 2-9-01 Residence and Post Office Address: 8424 N.W.South River Drive, Medley, Florida 33166